

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Kazmer  
DOCKET NO.: 03-30508.001-R-1  
PARCEL NO.: 14-33-309-016  
TOWNSHIP: North

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are John Kazmer, the appellant, by Attorney Arnold G. Siegel in Chicago and the Cook County Board of Review.

The subject property consists of a 2,856 square foot parcel of land containing a seven year old, 5,111 square foot, three-story, masonry, single-family residence with five and two-half baths, air conditioning, three fireplaces, and a full, finished basement. The appellant, via counsel, raised two arguments: that the subject property's square feet of living area is incorrect and that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of the square footage argument, the appellant's attorney submitted a brief arguing that the assessor's office and the board of review included the lower level square footage of the subject property in calculating the subject's square feet of living area. The brief notes that this lower level is below grade and should not be included in the square footage. The appellant also submitted an architect's floor plan listing the

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 14,837  
IMPR.: \$ 211,414  
TOTAL: \$ 226,251

Subject only to the State multiplier as applicable.

PTAB/0551JBV

square footage for each floor equaling a total square feet of living area of 5,111.

In support of the equity argument, the appellant submitted assessment data and descriptions of three properties suggested as comparable to the subject. A black and white photograph of the subject property as well as a brief from the appellant's attorney was also included. The data of the suggested comparables reflects that the properties are located within the subject's neighborhood and improved with a three-story, masonry, single-family dwelling with three and one-half or three and two-half baths, air conditioning, a full basement with two finished, and, for two properties, two fireplaces. The improvements range: in age from 13 to 115 years; in size from 5,009 to 5,976 square feet of living area; and in improvement assessments from \$22.48 to \$27.05 per square foot of living area. Based upon this analysis, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$211,414, or \$33.71 per square foot of living area using the square footage of 6,270 as listed by the board of review. The board also submitted copies of the property characteristic printouts for the subject as well as three suggested comparables with all the properties located within the subject's neighborhood. The board's properties contain a three-story, masonry, single-family dwelling with three or four baths, air conditioning, two fireplaces, and a full basement with one finished. The improvements range: in age from four to six; in size from 5,029 to 6,534 square feet of living area; and in improvement assessment from \$42.14 to \$47.60 per square foot of living area. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board*

Rule 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

As to the square feet of living area for the subject property, the PTAB finds the best evidence of the subject property square footage to be the evidence submitted by the appellant. The appellant established the subject's correct square footage through architect plans. Therefore, the PTAB finds the subject property contains 5,111 square feet of living area.

As to the equity argument, PTAB finds both parties presented assessment data on a total of six equity comparables. The PTAB finds the appellant's comparables #1 and #3 and the board of review's comparables #2 are the most similar to the subject. These three comparables contain a three-story, masonry, single-family dwelling located within the subject's neighborhood. The improvements range: in age from four to 14; in size from 5,009 to 5,253 square feet of living area; and in improvement assessment from \$22.48 to \$45.96 per square foot of living area. In comparison, the subject's improvement assessment of \$41.36 per square foot of living area falls within the range established by these comparables. The PTAB accorded less weight to the remaining properties due to a disparity in size and/or age.

As a result of this analysis, the PTAB further finds that the appellant has not adequately demonstrated that the subject's dwelling was inequitably assessed by clear and convincing evidence and that a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.